

HEADQUARTERS  
United States Army, Europe  
And Seventh Army, Unit 29351  
APO AE 09014

USAREUR Regulation  
NO. 715-33

Procurement  
USAREUR Government-wide Commercial Purchase Card  
(GPC) Program

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FOR THE COMMANDER:

DISTRIBUTION:  
COMMAND LEVEL B

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**History.** This is a new publication.

**Summary.** This regulation prescribes policies, procedures, and responsibilities associated with the use of the Government-wide Commercial Purchase Card (GPC) Program for the acquisition of goods and services up to \$2,500. The Principal Assistant Responsible for Contracting (PARC) is designated as the USAREUR Proponent of the program, pursuant to the Army Federal Acquisition Regulation Supplement (AFARS) Subpart 13.9002. Card maintenance and accountability are established, as are pertinent prohibitions, which include procurement for goods and/or services associated with the Information Mission Area disciplines as described in Army Regulation (AR) 25-1 and 25-30, prior to Office of the Deputy Chief of Staff for Information Management (ODCSIM) approval.

**Applicability.** This regulation applies to U.S. Army organizations, units, and activities in Europe that participates within USAREUR's I.M.P.A.C. Purchase Card Program.

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This regulation supersedes U.S. Army Contracting Command, Europe, SOP NO. 22 dated 07 OCT 1996, subject: Standing Operating Procedures for IMPAC Usage



**Supplementation.** Supplementation of this regulation and the establishment of local forms are prohibited except upon approval of the Chief, Policy Division, HQ USAREUR Principal Assistant Responsible for Contracting (PARC). Proposed supplements will be justified in writing and submitted for approval to Cdr, MDW, ATTN: ANPC, Fort Lesley J. McNair, DC 20319-5058.

**Suggested improvements.** The proponents of this regulation are the PARC (policies and over-all implementation), Deputy Chief of Staff for Resource Management (DCSRM) (financial management authorization), Deputy Chief of Staff for Logistics (DCSLOG)(property accountability), and the DCSIM (information mission assets). Users are invited to send comments or suggested improvements using DA Form 2028 (Recommended Changes to Publications and Blank Forms) to HQ USAREUR PARC, ATTN: AEAPR-PA-PL.

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## **1. Purpose.**

a. Prescribe policies, responsibilities, and procedures for the acquisition of micro-purchases through the use of the Government-wide commercial purchase card (also known as the International Merchant Purchase Authorization Card (IMPAC), a procurement instrument, within Headquarters, U.S. Army, Europe and Seventh Army.

b. Authorized U.S. Army, Europe (USAREUR) personnel will use the IMPAC purchase card to pay for local purchases of commercial items valued up to \$2,500.

c. The procedures contained in this regulation do not apply to purchases made by Non-appropriated Fund Instrumentalities (NAFIs). Authorized NAFI personnel must use the IMPAC purchase card in accordance with the Army-wide SOP for U.S. Army NAFIs.

## **2. General Information.**

a. The Federal Acquisition Streamlining Act (FASA) of 1994 established the International Merchant Purchase Authorization Card (I.M.P.A.C.) as the preferred method of payment for purchasing small-cost items valued up to \$2,500, known as micro-purchases.

b. The I.M.P.A.C. purchase card program provides procurement and non-procurement personnel with a simplified method of purchasing commercially available supplies and services which do not exceed the micro-purchase threshold.

c. The purchase card achieves government-wide savings by reducing administrative costs associated with the purchase of commercially available goods and services, while streamlining payment procedures.

d. To encourage maximum use of the purchase card, the Army Chief of Staff (ACofS) has established an Army-wide goal to use the I.M.P.A.C. purchase card for 90 percent of the Army' micro-purchases.

## **3. References.**

Related publications are listed below.

a. Federal Acquisition Regulation (FAR) Part 8, Required Sources of Supplies and Services; and Part 13, Simplified Acquisition Procedures.

b. The AFARS Subpart 13.90, Government Credit Cards.

c. Defense Finance and Accounting Service - Indianapolis Center Regulation 37-1, Finance and Accounting Policy Implementation, Chapter 20, Paragraph 20-14, Using Credit Cards for Small Purchases.

d. Army Regulation (AR) 710-2, Inventory Management Supply Policy Below the Wholesale Level.

e. AR 25-1, The Army Information Resources Management Program.

f. AR-25-30, The Army Integrated Publishing and Printing Program.

g. USAREUR Regulation 25-1, Change 6 dated

h. USAREUR Policy on IMPAC, dated 6 March 1997.

#### **4. Definitions, Acronyms, and Special terms.**

Definitions, acronyms and special terms used in this regulation are explained in the glossary.

#### **5. Policies.**

1. Under the USAREUR I.M.P.A.C. Purchase Card Program:

a. The I.M.P.A.C. purchase card may be used to purchase commercially available supplies and services to fulfill organization/activity's mission needs.

b. Non-procurement personnel with an approved delegation of authority may use the purchase card as a purchase/payment instrument for supplies and services that do not exceed \$2,500, the micro-purchase threshold (\$2,000 for construction). **See Appendix A for Acquisition Procedures When Making a Micro-purchase Transaction.**

c. Procurement personnel with appropriate training and experience may be authorized to use the purchase card up to \$999,999 as a method of payment on orders placed against contracts when contract provisions permits purchase card use and all statutory and regulatory requirements are met. **See Appendix B for Acquisition Procedures for Use of I.M.P.A.C. as a payment vehicle.**

d. I.M.P.A.C. purchase cards shall be issued only to USAREUR personnel **(also known as Cardholders)** who have received USAREUR's prescribed orientation/training on the I.M.P.A.C. Purchase Card Program. **Cardholders may not delegate their authority, or loan their purchase card to someone else. Neither shall a cardholder sign (ratify) a purchase made by someone else.**

2. USAREUR has implemented two Defense Regulatory authorities that shall assist unit activities and organizations in obtaining supplies and services . The program has expanded to include of:

a. **Foreign Draft Convenience Checks.** This authority authorizes the use of Government convenience checks (Overseas it is known as foreign drafts) in lieu of the purchase card when restrictions make the use of the card impractical, or merchants do not accept the purchase card. **See Appendix C for Procedures on Foreign Draft Convenience Checks.**

b. **I.M.P.A.C. Purchase Card Use Outside of the United States (OCONUS) Up to \$25,000.** This authority authorizes the use of the I.M.P.A.C. purchase card as a stand alone basis for purchases/payment method up to \$25,000 for overseas purchases only with certain limitation. **See Appendix D for Procedures on I.M.P.A.C. Use OCONUS Up to \$25,000.**

3. Use of the I.M.P.A.C. purchase card shall meet the following conditions.

a. The total dollar amount for a single purchase transaction, which may include multiple items, shall not exceed the authorized single micro-purchase limit of \$2,500 (for construction, \$2,000). **A purchase will be denied if the micro-purchase transaction exceed the single purchase limit.**

b. Purchases made with the I.M.P.A.C.. purchase card shall be "For Official United States Use."

(1) Cardholders shall advise merchants of this official capacity at the time of purchase and are exempt from federal, state and local taxes.

(2) Authorized USAREUR personnel within Germany shall use the Abwicklungsschein (German Tax Relief Form) to be exempted from Mehrwersteuer taxes (16% German sales tax) when it is in the best interest of the U.S. Government. **See Appendix E for Procedures on Tax Relief in Germany**



c. Purchases will not be "split" in order to stay within the single purchase limit. **See Appendix F for additional guidance on split purchases.**

d. All items purchased over the counter must be immediately available. **BACK-ORDERING IS NOT AUTHORIZED.**

e. All telephonic orders that will be paid for with the I.M.P.A.C. purchase card must be delivered by the merchant within the current 30-day billing cycle or by the time the monthly statement of account (SOA) is received to simplify monthly reconciliation. An order will not be placed without this assurance

f. All items purchased during one telephone transaction will be delivered in a single delivery. If an item is not immediately available, **BACK ORDERING IS NOT PERMITTED.**

4. All accountable, non-expendable personal property items authorized for purchase using the I.M.P.A.C. purchase card shall follow the **supply procedures in Appendix G established the USAREUR Deputy Chief of Staff for Logistics.**

a. All accountable items shall be reported to the appropriate organization's Property Book Officer (PBO) for inclusion in the inventory system.

b. Any questions on property accountability should be addressed to the local PBO.

5. Dollar Limits Associated with the Use of the I.M.P.A.C. purchase card is subject to:

a. Single Purchase Limit. The single purchase limit is a limitation on the procurement authority delegated to the cardholder. A "single purchase" using the card may include multiple items. However, no single purchase may exceed the authorized single purchase limit established for each cardholder. The single purchase limit will not exceed the micro-purchase threshold. The limit will be stated in the cardholder's delegation of authority.

b. Monthly Cardholder Limit. The monthly cardholder limit is set by the Approving Official and the Agency/Organization Program Coordinator in coordination with the unit Resource Manager. The approving official shall coordinate with the Agency Program Coordinator when determining a monthly limit. The total dollar value of purchases for any single month should not exceed the monthly limit. The approving official may request that the Agency Program Coordinator changes the monthly cardholder limit at any time, but any changes should be made with the unit RMO's concurrence.

c. Monthly Office Limit. The monthly approving official limit is a budgetary limit established by the Agency/Organization Program Coordinator (A/OPC) and each office. This is the maximum balance a billing account (AO account) can have outstanding at any point in time. The limit established should not exceed the sum of the approving official cardholders monthly purchase limits and should reflect spending history as well as budgetary trends.

**6. Authorized use of the I.M.P.A.C. purchase card includes:**

a. Printing services, regardless of dollar value, supplied by the Defense Automated Printing Service (DPAS).

b. Room rentals for Conferences and shuttle bus services to transport conference attendees to and from the conference site. Approval must be obtained in advance from Resource Managers and Staff Judge Advocates for refreshments, prior to making a commitment with the merchant.

c. Civilian and Military Training. Cardholders shall coordinate with the Agency/Organization Program Coordinators and Resource Managers prior to purchasing this training.

d. Purchases from Army/Air Force Exchange Services (AAFES) stores.

e. Inter-departmental Agency purchases. Government Agencies like the Defense Automated Printing Service (DPAS), Defense Commissary Agency (DeCA), General Services Administration (GSA), UNICOR (Federal Prison Industries) are DoD Agencies considered inter-departmental purchases. These agencies have improved cash management by accepting the I.M.P.A.C. purchase card and have the capability of conducting business through credit cards as a means of payment and the standard billing process.

**7. Unauthorized use or Prohibitions of the I.M.P.A.C. purchase card includes:**

a. Purchase of any item available in the Department of Defense wholesale supply system with the exception of items which will not satisfy mission requirements considering expected delivery time and cost.

b. Cash advances (not permitted under any circumstances).

c. Rent or lease of motor vehicles.

- d. Rent or lease of land or buildings.
- e. Purchase of meals, drinks, lodging or pay for any travel costs by Government employees on TDY.
- f. Purchase of airline, bus, or other travel related tickets.
- g. Purchase gasoline or oil for interagency fleet management vehicles.
- h. Pay for repair of interagency fleet management vehicles.
- i. Purchase of Information Technology (IT) or Assets (PCs, software, peripheral devices, non-tact radios, audio/video equipment, copiers, facsimile machines, pagers, cellular telephones, etc.) shall not be made without prior written approval from the USAREUR Deputy Chief of Staff for Information Management.
  - (1) Authorized USAREUR personnel shall procure IT items in accordance with USAREUR Regulation 25-1. **See Apendix H for USAREUR Deputy Chief of Staff for Information Management Regulation 25-1 on I.M.P.A.C. purchases.**
- k. Purchase of Bottled water. Personnel desiring that item must purchase bottled water with their personal funds.

## **6. Responsibilities.**

- a. The **Principal Assistant Responsible for Contracting (PARC)** shall be responsible for the overall implementation and administration of the Government-wide I.M.P.A.C. Purchase Card Program within USAREUR.
- b. The **Deputy Chief of Staff for Resource Management (DCSRM)** shall be responsible for the financial management of the I.M.P.A.C. Purchase Card Program. Ensure that Department of Defense (DoD) Purchase Card Program financial management policies are implemented and complied within USAREUR.
- c. The **Deputy Chief of Staff for Logistics (DCSLOG)** shall be responsible for establishing policy and procedure when managing property accountability for centrally managed items within the purchase card program.
- d. The **Deputy Chief of Staff for Information Management (DCSIM)** shall be responsible for the policy and procedure to process Information Management Assets (IMA) and Information

Technology (IT) equipment, supplies, or services when using the I.M.P.A.C. purchase card.

e. **The Defense Finance and Accounting Services (DFAS) Operating Payment Locations (OPLOCS):**

(1) Provides authorized personnel with payment certification authority.

(2) Pay I.M.P.A.C. invoices in full and make payments in accordance with the A/BO's certification and the Prompt Payment Act (i.e., within 22 days from the end of the monthly billing period).

f. **Activity/Installation Commanders** shall be responsible for the implementation and administration of the I.M.P.A.C. Purchase Card Program at the installation level. Ensures that contracting activities administer, implement, and comply with the PARC's policies and procedures.

g. **The Chiefs of the Regional Contracting Offices (RCOs) or Chief, Wiesbaden Contracting Center (WCC):**

(1) Develops standing operating procedures (SOPs) for authorized personnel participating in the IMPAC Purchase Card Program to include appropriate controls for the Installation Internal Control Program.

(2) Designates an individual within the RCO to serve as the RCO Agency/Organization Program Coordinator.

(3) Issues written delegations of authority to respective cardholders; issues letters of appointment to approving officials and delegation of appointment authority as certifying officials.

(4) Approves training course content and instructor qualifications.

(5) Provides prescribed I.M.P.A.C. training of cardholders and AOs in accordance with federal, Army and agency regulations.

(6) Ensures appropriate functional proponents' participation in the development, administration, and training of the IMPAC Purchase Card Program (i.e. Director of Resource Management, Supply Support Activity, and DOIM).

(7) Establishes procedural controls for the IMPAC program to prevent fraud, waste, and misuse. As a minimum, conducts annual surveillance of the purchase card program in each participating installation activity.

**h. Agency/Organization Program Coordinator (A/OPC):**

(1) Responsible for overall coordination, and administration of the IMPAC Purchase Card Program within USAREUR.

(2) Serves as the I.M.P.A.C. purchase card focal point at each installation activity. Shall be the liaison between participating installation activities, GSA, and U.S. Bank I.M.P.A.C. Government Card Services.

(3) Administers the day to day operations and performs program administration, which includes:

(a) Processing of new approving official and cardholder accounts set up.

(b) Updating changes to existing accounts (i.e. address/phone number changes, merchant activity code, monthly spending limits, etc.).

(c) Maintaining statistics and management reports relative to the purchase card program.

(d) Assisting approving officials and cardholders in resolving questions, problems, and disputes.

(4) Ensures that actions are taken to resolve delinquent payments on cardholder accounts as a result of:

(a) late reconciliation of statement of accounts by cardholders.

(b) late certification of billing statement.

(c) payments lacking identification to the invoice and general confusion on amounts due.

(5) Develops, coordinates and conducts training of the I.M.P.A.C. purchase card program in accordance with prescribed AFARS regulation and procedures. Training shall include but will not be limited to:

- (a) Federal laws, regulations, and policies
- (b) Simplified Acquisition Procedures
- (c) Required Sources of Supplies
- (d) File Documentation
- (e) Ethics/Standards of Conduct
- (f) Account Reconciliation and Payment
- (g) Improper Uses of I.M.P.A.C. purchase card
- (i) I.M.P.A.C. purchase card security

**i. Approving / Billing Official (A/BO):**

(1) The appropriate Commander/Director shall nominate responsible individuals to be appointed an Approving/Billing Official. Commander/Director are individuals assigned as a commander-in-chief, commanding officer, base commander, installation commander, director of a defense activity, officer in charge, Office Chief or equivalent civilian.

(2) Maybe the cardholders' direct supervisor; and/or a subordinate or someone else within the chain of command.

(3) Receives prescribed purchase card training prior to being issued a letter of appointment and a delegation of appointment authority for certification.

(4) Ensures cardholder(s) under his control receive prescribed I.M.P.A.C. purchase card to being issued a cardholder's delegation of authority by the Chief of the RCO.

(5) Reviews each cardholder's statement of account (SOA) and review/verify that all purchases made was for official government purposes in accordance with federal and agency regulations.

(6) Reports to the A/OPC improper purchase made by the cardholder and recommends appropriate action regarding suspension or cancellation.

(7) Reports to the A/OPC any changes to the I.M.P.A.C. account (i.e., change in approving/billing official, cardholder, address, phone number, monthly spending limit increases or decreases, merchant activity code, etc.).

(8) Serves as a purchase card certifying officer with authority to review, approve, and "certify for payment" cardholder's statement of account (SOA).

(9) Reconciles cardholders' SOA and "certifies" it for payment.

(10) Certification responsibilities include:

(a) Pecuniary liability for illegal, improper, or incorrect payment as a result of an inaccurate or misleading certification of cardholders statement of account.

(b) Timely reconciliation and certification of the billing statement for payment in full to prevent late payment penalties and interests.

(c) Ensures disputed procedures are implemented on questioned items pending resolution.

j. **Cardholder:**

(1) Commanders/Directors and heads of installation level directorates may delegate to A/BOs nomination authority for cardholders to the Chief of the Regional Contracting Office.

(2) Any individual nominated by the A/BO to the Chief of the RCO for issuance of a cardholder delegation of authority.

(3) Receives training and orientation on purchase card program prior to being issued a cardholder delegation of authority by the Chief of the RCO.

(4) Maintains card security to prevent unauthorized charges against the account and ensures that **NO OTHER INDIVIDUAL IS ALLOWED TO USE IT.**

(5) Ensures the following is performed prior to making a micro-purchase:

(a) Have authorization to purchase. All cardholders must retain the written delegation of authority issued from the DOC on file.

(b) Determine if adequate funds are available. Cardholders will not exceed the 30 day spending limit authorized without first obtaining additional funding from the Resource Manager.

(c) Maintains a purchase card transaction log to record, track, reconcile, and maintain purchase card transactions.

(d) Reconcile the SOA. At the end of each billing cycle, RMBCS will forward a cardholder's SOA listing all purchases made for that cycle. Reconciliation is done by matching and/or verifying all micro-purchase transactions and amounts ordered with merchants on the SOA with recorded transactions in the PCMS appropriately tagging each transaction as billed and received.

(e) Once reconciliation is complete, the cardholder signs the SOA, attach all receipts, order slips, invoices or other supporting documentation and forwards the entire

report (preferably electronically) to the AO within 5 working days of receipt.

## **7. U.S. Bank I.M.P.A.C. Government Services**

a. Provides A/OPCs with internet access to the bank's database using a web based access medium known as "Customer Automation Reporting Environment (C.A.R.E.)". C.A.R.E. provides A/OPCs an electronic access for account set up and maintenance capabilities

b. Automates and processes new cardholder and A/BO account application and provides data and report files electronically.

c. Pays the merchant/vendor in a timely manner and receives reimbursement from the Defense Finance and Accounting Service (DFAS) paying office.

d. Issues within 10 working days the cardholder's Statement of Account (SOA) and the A/BO official billing invoice summary statement (known as the R090) at the end of each monthly billing cycle. For the Department of the Army, the billing cycle closing date is the 23<sup>rd</sup> of each month.

e. Provides 24 hour I.M.P.A.C. customer service assistance and support on any purchase card inquiries at toll free number 1(888) 994-6722, Outside of the U.S. call 001 (701) 461-2020 (Collect calls will be accepted at this number).

## **8. Points of Contact at HQs, USAREUR/7A.**

For I.M.P.A.C. Purchase Card Program management within HQs USAREUR, the following points of contact are provided:

a. PARC: Ms. Ronnette Walton  
U.S. Army Contracting Command Europe  
Unit 29331, ATTN: AEAPR-PL  
APO AE 09266  
DSN 375-3205  
Commercial phone: 0621-487-3205  
FAX: 0621-487-7890  
E-Mail: [waltonr@hq.usacce.army.mil](mailto:waltonr@hq.usacce.army.mil)

Ms. Hannelore deKnuffy  
PARC's I.M.P.A.C. Purchase Card Financial  
Manager  
Unit 29331, ATTN:  
APO AE 09266  
DSN 375-



Commercial phone: 0621-487-  
FAX: 0621-487-  
E-Mail: [deknuffyh@hq.usacce.army.mil](mailto:deknuffyh@hq.usacce.army.mil)

- b. DCSRM: Mr. Larry Acquaviva  
Unit 29351, ATTN: AEAGF-M  
APO AE 09014  
DSN 370-8362  
Commerical phone:  
FAX:  
E-Mail:
- c. DCSLOG: Major John T. Callery  
Unit  
APO AE  
DSN 371-  
Commerical phone:  
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E-Mail: [calleryj@hq.hqusareur.army.mil](mailto:calleryj@hq.hqusareur.army.mil)
- d. DCSIM: Mr. Michael Kuziak  
HQs, USAREUR  
Unit  
APO AE  
DSN 371-  
Commerical phone:  
FAX:  
E-Mail: [kuziakm@hq.hqusareur.army.mil](mailto:kuziakm@hq.hqusareur.army.mil)
- e. DFAS: Ms. Denise Downey  
DFAS - Kaiserslautern  
Unit  
APO AE  
DSN 371-  
Commerical phone:  
FAX:  
E-Mail:

**9. Points of Contact, Agency/Organizational Program Coordinators' (A/OPCs) at each Regional Contracting Office (RCO):**

For I.M.P.A.C. Purchase Card Program day-to-day operation and management within the Regional Contracting Offices, the following points of contacts are provided:

- a. RCO Seckenhien:

Mr. Joseph R. Burrus  
Alternate A/OPC: Mr. Werner Haas  
Unit 29331, ATTN: AEUCC-S  
APO AE 09266

DSN 375-3395  
Commercial phone: 0621-487-3395  
FAX: 0621-487-  
E-Mail:

**NOTE: Includes Stuttgart SubOffice.**

b. Wiesbaden Contracting Center:

Mr. Jari Aaltonen  
Alternate A/OPC: Ms. Mary Hughes  
CMR 410, Box 741  
ATTN: AEUCC-C  
APO AE 09096  
DSN  
Commerical phone:  
FAX:  
E-Mail:

c. RCO Wuerzburg:

Ms. Sharon Pandle  
Alternate A/OPC: Diane Eckert  
Unit 266622, ATTN: AEUCC  
APO AE 09244  
DSN 351-  
Commerical phone:  
FAX:  
E-Mail:

d. RCO Bad Kreuznach:

Ms. Patty Logsdon  
Alternate A/OPC: Mr. Joseph Scanlin  
Unit 24335, ATTN: AEUCC-BK  
APO AE 09252  
DSN 490  
Commerical phone:  
FAX:  
E-Mail:

e. RCO Grafenwoehr

Mr. Tom Calcagno  
Alternate A/OPC: Mr. Norm Thompson  
Unit 28130, ATTN: AEUCC-G  
APO AE 09114  
DSN 475-7192  
Commerical phone:  
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f. RCO Benelux:

Mr. Daniel S. Schwemmer  
Alternate A/OPC: Ms. Marie Dominique Courtios  
PSC 79, B0x 003  
ATTN: AEUCC-B  
APO AE 09724  
DSN 365-  
Commerical phone:  
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g. RCO Vincenza:

Ms. Dee Cavanaugh  
Alternate A/OPC: Helena Wade  
Unit 31031, Box 10  
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APO AE 09630  
DSN 634-  
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FAX:  
E-Mail:

**NOTE: Includes Livorno SubOffice**

**10. I.M.P.A.C. Training Requirements.**

a. Cardholders and Approving/Billing Officials shall receive training and orientation covering the use of the I.M.P.A.C. purchase card prior to being delegated authority or appointed under the purchase card program.

b. The orientation/training may be locally developed, but specifically designed to cover federal, defense, and departmental regulations, policies and procedures pertaining to micro-purchases and simplified acquisition procedures. Contracting officers, or senior procurement personnel may provide the training. Training schedules will be developed and published by the A/OPC.

c. The purchase card orientation shall address General Services Administration, U.S. Bank I.M.P.A.C. Government Services, and installation-unique procedures for use of the purchase card.

d. The Chief of the RCO may require additional training depending on the delegated authority on thresholds and circumstances established or the purchase card's use.

e. Approval/Billing Officials shall receive "refresher training" once a year. Refresher training will ensure that they are aware of any changes to the purchase

card program, and it will reiterate their fiduciary responsibilities for budgeting, approving and certifying purchases made under the program.

#### **11. Delegation Of Authority.**

The Chief, RCO or Commander, WCC will delegate authority to cardholders and approving officials in accordance with AFARS 13.9002 (b). The letters of delegation will outline the authority, responsibilities, and limits for each cardholder. This delegation will only be made to individuals that have a need for the authority. Individuals that have not taken formal training in accordance with AFARS 13.9004 may not be delegated the authority.

#### **12 Suspension/Termination of I.M.P.A.C. Accounts Due to Misuse of the Purchase Card.**

a. Cardholders who make unauthorized purchases due to misuse may be personally liable to the U.S. Government for the total dollar amount of unauthorized purchases made in connection with the misuse or negligence.

b. The cardholder may be subjected to administrative or criminal disciplinary action for unauthorized or careless use of the purchase card or failure to adhere to agency procedures.

c. Accounts may be suspended or terminated for misuse of the card or not complying with law, regulation and USAREUR policies and procedures. Repeated offenses or major misuse of the card will result in termination.

d. Notice of suspension or termination will be given in writing by the Chief of the RCO. The RCO may has the the authority to:

- (1) Confiscate I.M.P.A.C. purchase cards.
- (2) Require a written explanation of abuses and non-compliance.
- (3) Prescribe "Refresher Training".
- (4) Or, Any other corrective action as deemed appropriated for a period of time commensurate with the violation.

e. Unit Commanders will be involved in determining the duration of the cancellations, or administrative or criminal disciplinary actions.

f. If there are any questions on use of the I.M.P.A.C. purchase card, cardholders should call their Agency /Organization Program Coordinator at their servicing Regional Contracting Office.

### **13. Lost or stolen I.M.P.A.C. purchase cards.**

a. The unique purchase card is specially designed showing the Great Seal of the U.S and the words "United States of America" imprinted on it to avoid being mistaken for a personal credit card. The cardholder's purchase card has his/her name embossed on it and shall only be used by the him or her. **No other person is authorized to use the card to acquire micro purchases.**

b. If a card is lost or stolen, the cardholder will notify U.S. Bank I.M.P.A.C. Government Services immediately to protect his I.M.P.A.C. account against fraudulent charges. In the continental United States, call 1(888) 994-6722. Outside the continental United States, call (701) 461-2020.

c. The cardholder will notify the A/BO of the lost or stolen card within 1 working day after discovering the card is missing. If the card is subsequently found after notification, cut it in have and give to the A/OPC.

d. The A/BO will make a written report to the Chief of the RCO in accordance with local procedures. At a minimum, the report will include the date of loss, location where loss occurred, if known, the last purchase made and any other relevant information.

e. The A/OPC will cancel the cardholders' card and process a replacement card with a request to the U.S. Bank. The bank provides the cardholder with a new purchase card within 10 working days.

### **14. Separation of cardholder**

Upon separation of a cardholder from an organization, the purchase card is to be surrendered to the AO who will destroy the card and send a destruction notice to the APC for account cancellation.

### **15. Transfer of a cardholder to another A/BO.**

If a cardholder is transferred to a new office with a different A/BO, the new A/BO must determine if the

cardholder will remain active under his supervision. If the cardholder will be retained, a written request must be sent through the Resource Manager to the RCO for a new purchase card.

#### **16. Surveillance of I.M.P.A.C. Purchase Card Use**

The cardholder's servicing RCO or WCC will perform surveillance of cardholder documentation in accordance with the procedures in this regulation. Surveillance will be performed at least once a year and it will be adhered to the internal control checklist in **Appendix H**. Surveillance may be performed on a random selection of cardholders.

### **Glossary**

#### **Definitions**

1. **International Merchant Purchase Authorization Card.** A Government wide commercial credit card, which is an internationally accepted VISA credit card that allows cardholders to purchase small-cost items of supplies and services under an established Delegation of Authority. It is a distinctively designed card which bears the legend "For Official Government Use Only".
2. **Agency/Organization Program Coordinator.** An individual designated by the Chief of the Regional Contracting Office to perform the day-to-day activities that allow for ongoing and overall administration of the Government-wide Purchase Card Program. and training within the limits of delegated authority.
3. **Approving Official.** An individual within a directorate or activity who has responsibility for one or more cardholders. Certifies the cardholder's monthly "Statement of Account" and ensure payments are made for purchases which are authorized and made in accordance with FAR and agency regulations.
4. **Cardholder.** An individual designated by the Director of Contracting to whom a card is issued and procurement authority is delegated. The card bears the cardholders name and may only be used by this individual for authorized U.S. Government purchases.

5. **Certification.** The act of attesting to the legality, propriety and correctness of a document for payment as provided for in 31 U.S.C. 3528(a).

6. **Purchase Card Certifying Officer.** A DoD military member or civilian employee of the Department appointed in writing to certify the official billing statement for payment.

7. **Cardholder Delegation of Authority.** The Director of Contracting may delegate to an individual the authority to make purchases up to \$2,500 to be paid for using the purchase card.

### Acronyms

AO	Approving Official
APC	Agency Program Coordinator
ADPE	Automated Data Processing Equipment
DOC	Director of Contracting
FAR	Federal Army Regulation
AFARS	Army Federal Acquisition Regulation Supplement
DFAS	Defense Finance and Accounting Service
DOIM	Director of Information Management
DOL	The Supporting Logistics Activity
DRM	Director of Resource Management
FCO	Funds Control Officer
FIPS	Federal Information Processing
FPI	Federal Prison Industries
GSA	General Services Administration
IMPAC	International Merchant Purchase Authorization Card
USAMDW	U.S. Army Military District of Washington
NIB	National Industries for the Blind
NISH	National Industries for the Severely Handicapped
PARC	Principal Assistant Responsible for Contracting
PCMS	Purchase Card Management System
SOA	Statement of Account
SRA	Stock Record Account
SOP	Standing Operating Procedures
RMBCS	Rocky Mountain Bankcard System

### Special Terms

1. **Micro-purchase.** Small cost items of supplies or services valued at \$2,500 or less.

2. **Single Purchase Limit.** A dollar amount that limits a single micro-purchase transaction to \$2,500.
3. **30 Day Spending Limit.** The maximum dollar amount that a cardholder can spend within a billing cycle.
4. **Purchase Card Management System (PCMS).** A disk operated software program developed specifically by and for MDW. It is an automation tool that records, reconciles, and pays IMPAC purchases
5. **Tax exempt Status.** All micro-purchases made using the IMPAC purchase card are exempt from local, state, and federal taxes.
6. **Conditions for Use.** Specific conditions that supplies and services must meet to be considered purchase card acquisition.

**Appendix A**  
**Acquisition Procedures When Making a Micro-purchase**  
**Transaction**

**When Making a micro-purchase transaction.** The cardholder:

(1) Receives a request for an item of supply/service from a government employee within their organization. A request may be mailed, faxed, or



telephoned. **Note: Formal documentation such as the DA Form 3953 is no longer required.**

(2) Ensures funds are available to make the purchase within the PCMS. This is done by checking the available balance file in the PCMS. If funds are not available, contact the AO for a funds increase, who in turn will contact the FCO for additional funding. The FCO will:

(a) Obligate the necessary addition funds (subject to availability of funds).

(b) Update the PCMS.

(c) Coordinate the change in cardholder's monthly spending limit with the APC who in turn will make the change with RMBCS.

(3) Determines if the item to be purchased is available through required sources of supply in accordance with FAR Part 8, or is included on a listing of items pre-approved for IMPAC purchase. The required sources are:

(a) Activity/Installation inventories

(b) Federal Prison Industries (trade made UNICOR)

(c) National Industries for the Blind/Severely Handicapped (NIB/NISH)

(d) Wholesale supply sources, i.e., GSA. If the item is available through GSA, the cardholder may proceed with the purchase using the purchase card, otherwise, the determination should be made with the assistance with the Stock Record Account Officer via fax, phone, or electronic mail.

(4) Makes the purchase through a commercial source when the item is not available through mandatory sources.

(5) Ensures appropriate documentation is obtained to verify purchase. Most micro-purchases transactions are made by telephone versus over the counter. **Any purchases, whether over the counter, telephone, or fax requires documentation as proof of purchase (i.e., register tape, packing slip etc.).**

(6) Advises the merchant when purchasing items by phone or over the counter, that the purchase is for official U.S. Government purposes and, therefore, is not subject to state or local sales tax.

(7) Makes the purchase within delegated authority as prescribed by the training received.

(8) Determines that the price is fair and reasonable. Once purchase transaction is complete, verify the transaction total. Emphasize to the merchant that the shipping charges are to be included in the price and not to be billed as a separate item.

(9) Records the purchase transaction in the PCMS.

(10) Receives the order and retain the shipping label or invoice, etc. as evidence of receipt of items.

(11) Notifies the property book officer for applicable non-expendable items to obtain a hand receipt.

(12) Issue the order of supplies/service to the requester for use.

#### **Appendix B**

#### **Acquisition Procedures for Use of I.M.P.A.C. as a Method of Payment**

Army Federal Acquisition Regulation Supplement (AFARS) requires additional procedures for use of I.M.P.A.C. purchase card as a method of payment above the micro-purchase threshold in conjunction with simplified acquisition procedures. These procedures are use by procurement personnel with the Regional Contracting Office.

All contract specialists are delegated authority as cardholders. Team Leaders/Contracting Officers are appointed as Approving/Billing Officials.

There is no dollar limit for use of the card as a method of payment. The contract specialist review the requirements package and determines whether the I.M.P.A.C. purchase card may be used as the payment method. This involves verification that a merchant has the capability to accept the credit card as a method of payment.

One method of acquisition for use with I.M.P.A.C. purchase card is use of a Blanket Purchase Agreement. Contracting activities should establish BPAs for commercial supplies valued between \$2,500 and \$25,000 in which the IMPAC would be used as the method of payment

Cardholders must compete all requirements over \$2,500. A reasonable number of sources must be solicited to achieve maximum extent practicable. Usually, this is three sources. Cardholders shall maintain records of oral price quotations to reflect the competition received.

After receiving training in this procedure, cardholders with authority to place verbal orders against the agreements may place orders up to \$25,000, and payment may be made with IMPAC. This streamlined procedure should be used to the maximum extent practicable. Interested cardholders or Approving Officials should contact their local contracting office to set up BPAs.

#### **Appendix C**

#### **Foreign Draft Convenience Check**

Procedures are currently being written

Appendix D  
I.M.P.A.C. Use OCONUS Up To \$25,000

Procedures are currently being written

**Appendix E**  
**Examples of "Splitting" Requirements and Purchases**

**The following are examples of split purchases found during a recent USAREUR reviews:**

- A cardholder leased a copier, fax machine, and three projectors for a one week conference. The quote from the vendor indicated that the cost would be over \$2,500. The cardholder used his IMPAC card to pay \$2,408.30 on March 97 and \$874.85 on 26 March 97 for the week lease. The cardholder indicated that since separate pieces of equipment were involved the purchases were not split. This interpretation is inconsistent with the USACCE SOP.

- A cardholder had a requirement, per a purchase request and commitment form to purchase an estimated \$8,530 of equipment. The cardholder initiated six separate transactions between 10 March and 31 March 97 to purchase the equipment. The cardholder indicated that since the requirements were different models the purchases were not split. Also since three of the faxes were going to different divisions of the Directorate of Public Works and one was going to the Public Affairs Office the cardholder

indicated the purchases were not split. This interpretation is inconsistent with the USACCE SOP.

- A cardholder made five separate purchases of educational materials on 2 May 97. In total, the five purchases amounted to \$7,100.13. The cardholder indicated the purchases were in support of vacation bible schools that were going to be held at 5 separate Chapels. The cardholder indicated this meant there were five requirements that were not split. This interpretation is inconsistent with the USACCE SOP.

- A cardholder purchased 20 computer monitors for a total cost of \$13,348 over a two month period. The purchases were coordinated with the supporting RCO but the purchaser did not obtain approval from the 5th Signal Command Small Computer Store. USAREUR Regulation 25-1, C-3, states that monitors must be acquired from the computer store unless the store issues a statement of non-availability. The cardholder and approving official stated that they bought the monitors via IMPAC because they needed the monitors quickly. We discussed these purchases with the HQ USAREUR Office of the Deputy Chief of Staff for Information Management (ODCSIM). ODCSIM indicated the purchases did not present a problem so far as configuration management was concerned, because monitors are fairly standardized, but the cardholder should have coordinated with the computer store as required by USAREUR Regulation. ODCSIM further stated that the area of purchasing computer equipment with IMPAC is relatively new and some confusion exist as to what purchases are permitted.

**Director, Resource Management:**

(1) Ensures that resource managers (RMs) also known as fund control officers (FCOs) reserve funding for IMPAC purchases in "bulk", not on a transaction by transaction basis (i.e., fund micro-purchases using the "bulk" funding method prior to payment as directed by the Assistant Secretary of the Army (Financial Management)).

(2) Ensures FCOs provide an activity fund cite to the paying office against which prompt payment interest can be charged

(4) **Fund Control Officers** shall:

(a) Assign one line of accounting classification ("bulk" funding method) for each cardholder account and coordinate with the RCO Agency/Organization Program Coordinator (A/OPC) who will enter the accounting classification in the Master Accounting Code field with U.S. Bank, the Defense Purchase Card Contractor.

(b) Approve each new cardholder and AO account 30-day spending limit for account setup in coordination with the RCO A/OPC.

(c) Adjusts the cardholder's current month obligations as required for the billing cycle.

**h. Supporting Logistics Activity:**

(1) Establish procedures which minimize paperwork yet allow cardholders to determine within 1 duty day if required item(s) costing \$2500 or less are stocked and/or available in time and quantity to meet mission requirements and thus not eligible for purchase card purchase processing.

(2) Eliminate stock record accounting for non-standard, non-stocked, local purchase items of supply, thereby streamlining property accountability requirements. In accordance with Defense FARS 208.703-1, decisions to locally procure managed supplies valued at or below \$2,500 require no justification documentation at the stock record account level.

(3) Coordinate transition from using General Services Administration (GSA) cards to the Government purchase card for GSA Customer Supply Center purchases.

(4) Ensures that cardholders receive a listing of pre-approved categories of supplies for purchases when using the purchase card. This would allow cardholders to purchase without further review and approval. For example, office and cleaning supplies could be purchased directly from GSA or office furniture could be purchased directly from Federal Prison Industries.

(5) Coordinate with Directorates of Contracting (DOCs) to provide property accountability and supply processing instructions for purchase card official training.

(6) Ensures procedures for IMPAC purchases are incorporated into installation Command Supply Discipline Programs (CSDP) and hazardous material (HAZMAT) programs.

**i. Director of Information Management (DOIM):**

(1) Establish appropriate procedures to expedite approvals for requests to purchase capability requirements



of information management equipment, supplies, or services when using the purchase card.

(2) Ensures that capability requirements needed to implement the IMPAC program are appropriately satisfied.

## 7. Procedures.

### a. Cardholder Account Set Up:

(1) The AO will submit a nomination request for an individual through the funds control officer (FCO) to the DOC for delegation appointment authority as a cardholder.

(2) The FCO, based on nomination information for the new cardholder account, will:

(a) Approve the cardholder and AO 30 day monthly spending limit for the billing cycle (retains a copy of the request to support the obligation) and coordinate with the APC.

(b) Prepare and assign one accounting classification (i.e. "bulk" funding) to the account and coordinate with the APC who will enter the accounting classification into the Master Accounting Field with the Bank. The most appropriate element of resource for purchase transactions will be assigned. The fund citation should be as follows:

POSITION	LENGTH	Allotment Serial Number (NNNN)
1-2	2	Department (NN)
3	1	Fiscal Year (X)
4-7	4	Basic symbol (NNNN)
8-11	4	Limitation (NNNN)
12-13	2	Operating Agency (XX)
14-17	4	Allotment Serial Number (9999)
18-21	4	Element of Resource (XXXX)
22-35	14	Document Register No. (XXXXXXXXXXXXXXXX)
36-41	6	Account Processing Code (XXXXXX)
42-44	3	Blank (ZZZ)
45-50	6	Fiscal Station Number (XXXXXX)

(c) Once "bulk" funding has been assigned, the FCO prepares the cardholder's individualized MDW PCMS software including purchase limits, approving authority information, accounting classification data, and card number (provided by the APC).

(d) Forwards the nomination request to the APC for card issuance.

(e) Coordinates and schedules PCMS training.

(f) Issues PCMS software (electronically or by diskette) to the new cardholder upon completion of prescribed training.)

(3) The APC:

(a) Submits the cardholder's application electronically to RMBCS for processing (information provided includes the Master Accounting Code and Paying Office). The paying office must be the same as the funded fiscal station.

(b) Coordinates and schedules prescribed IMPAC training.

(c) Provides the FCO with the cardholder's new card number who will enter it into the PCMS software.

(d) Ensures that the cardholder is issued the purchase card after completion of training,

**c. Account Reconciliation and Payment.**

(1) **Cardholder:** Upon receipt of the monthly Statement of Account (SOA):

(a) Reconciles the SOA with the PCMS. This process requires the cardholder to match and/or verify all purchase card transactions ordered with Merchants on the SOA against the PCMS records, appropriately tagging each transaction as billed and received.

(b) Implement appropriate procedures with merchants to resolve questioned transactions (i.e., items of supplies/services that are defective; billed, but not received; not received but billed, not received and not billed, and unauthorized charges for items of supplies or services).

(c) Utilize dispute procedures for questioned transactions that cannot be resolved with the merchants.

(d) Once cardholder reconciliation is complete, the PCMS report is signed and all receipts and support documentation is attached and forwarded (preferably electronically) to the AO within 5 working days of receipt.

(2) **Approving Official:** Upon receipt of AO's billing statement and receipt of each cardholders' monthly PCMS report, the AO will:

(a) Reconcile Billing Statement. This process requires the AO to review and verify that all purchases made by the cardholder matches the summary billing statement and were for official government purposes in accordance with federal, Army and agency regulations.

(b) Certifies the billing statement for payment. Once reconciliation is complete, sign the statement and forward it to the paying office no later than the 7 working days of receipt.

(c) Retains a copy certified billing statement report for period of 3 years and provide information copies of the report to FCOs, who in turn will post obligated funds for the billing cycle and adjust the cardholder account via the PCMS with a replenished 30 day spending limit.

**d. Disputed Transactions.** The cardholder:

(1) Will work directly with the merchant to correct any disputed transaction(s) on the SOA. If the vendor does not correct the dispute in a reasonable amount of time, the cardholder may initiate a formal dispute.

(2) Submit formal disputes by completing a cardholders' statement of questioned items (CSQI) and forwarding it to the bank. A copy of the CSQI is also sent to the AO along with the SOA and support documents.

(3) Ensures that the CSQI is received by RMBCS within 60 days from receipt of the SOA that contained the disputed transaction. Cardholders will continue to work with the bank until the dispute is resolved

(4) Will take the appropriate action on inaccurate or incorrect transactions should the following circumstances arise on the SOA:

(a) Defective Supplies. If an item(s) purchased is found to be defective (i.e., price, quantity, or quality), contact the vendor for replacement or correction as soon as possible.

(b) Vendor refuses to replace or correct the faulty item or issue a credit for the charge. Note the circumstances in the PCMS, sign and initiate a formal dispute with RMBCS by completing the Cardholder's Statement of Questioned Item.

(c) Supplies and services **not received and not billed**. Contact the vendor and verify immediate shipment or cancel the purchase card buy.

(d) Supplies and services **not received but billed**. Wait 45 days to dispute the item. If the item is not received by the next statement and or billing cycle contact the vendor for status of order. Advise the vendor that billing is not to occur until item has been shipped or service performed. If the vendor will not issue a requested credit. Note the circumstances in the PCMS, sign and process a CSQI requesting credit for item not received. Tag the item in your PCMS as disputed. If the dispute is resolved in favor of the merchant, change the PCMS entry to "resolved" for payment with the next statement.

(e) Supplies and services **received but not billed within the 30 day billing cycle**. Contact the vendor to ensure the proper paperwork has been forwarded to the vendor's bank. If the supply or service is not billed on the next SOA, notify the APC.

(f) Unauthorized Charges. Determine if charge(s) on SOA is authorized by first matching preliminary totals with statement totals. If there is a discrepancy, match receipts and PCMS lines to statement line items. Once a charge is determined unauthorized contact the vendor to resolve the charge and/or request a credit from the vendor. If the vendor will not issue a credit, note the circumstances, sign and initiate a formal dispute with RMBCS by completing a Cardholder's Statement of Questioned Item requesting credit for the unauthorized charge.

**Note:** The major change in the dispute procedures is that the cardholders' SOA will be paid in full regardless of whether a CSQI is initiated.

#### APPENDIX A-1

#### MANAGEMENT CONTROL CHECKLIST FOR THE INTERNATIONAL MERCHANT PURCHASE AUTHORIZATION CARD (IMPAC)

FUNCTION: The function covered by this checklist is the administration and surveillance of the IMPAC Program.

PURPOSE: The purpose of this checklist is to assist Commanders, managers, and contracting personnel in evaluating the key management controls below. It is not intended to cover all controls. Surveillance may include additional items. This checklist is a starting point for the surveillance.

INSTRUCTIONS: Answers must be based on the actual testing of key management controls (e.g. document analysis, direct observation, sampling, simulating, other). Answers that indicate deficiencies must be explained and corrective action indicated in supporting documentation.

TEST QUESTIONS:

1. Are cardholders, approving officials and certifying officers nominated by the chain of command to the Agency Program Coordinator?

RESPONSE: YES \_\_\_\_\_ NO \_\_\_\_\_ NA \_\_\_\_\_  
REMARKS

2. Does the cardholder have a delegation of authority from the contracting Office Chief?

RESPONSE: YES \_\_\_\_\_ NO \_\_\_\_\_ NA \_\_\_\_\_  
REMARKS

3. Is there a separation of duties between cardholders, approving officials, PBOs, hand receipt and certifying officials/approving officials?

RESPONSE: YES \_\_\_\_\_ NO \_\_\_\_\_ NA \_\_\_\_\_  
REMARKS

4. Has the installation/activity Resource Manager established a funding site for each IMPAC card with a single purchase limit of \$2,500 or less?

RESPONSE: YES \_\_\_\_\_ NO \_\_\_\_\_ NA \_\_\_\_\_

REMARKS

5. Has the installation/activity Resource Manager approved monthly purchase limits for cardholders and approving officials?

RESPONSE: YES \_\_\_\_\_ NO \_\_\_\_\_ NA \_\_\_\_\_

REMARKS

6. Have adequate funds been committed up-front for each cardholder?

RESPONSE: YES \_\_\_\_\_ NO \_\_\_\_\_ NA \_\_\_\_\_

REMARKS

7. Have cardholders checked mandatory sources of supply before making purchases?

RESPONSE: YES \_\_\_\_\_ NO \_\_\_\_\_ NA \_\_\_\_\_

REMARKS

8. Have all required approvals been obtained prior to purchases?

RESPONSE: YES \_\_\_\_\_ NO \_\_\_\_\_ NA \_\_\_\_\_

REMARKS

9. Have cardholders complied with FAR 13.003 that prohibits breaking down requirements into several purchases in order not to exceed the micro-purchase threshold (splitting requirements)?

RESPONSE: YES \_\_\_\_\_ NO \_\_\_\_\_ NA \_\_\_\_\_  
REMARKS

10. Is cardholder documentation sufficient to provide an audit trail?

RESPONSE: YES \_\_\_\_\_ NO \_\_\_\_\_ NA \_\_\_\_\_  
REMARKS

11. Has cardholder reconciled monthly statement of accounts and forwarded to approving officials within 5 work-days after the closing date on the account?

RESPONSE: YES \_\_\_\_\_ NO \_\_\_\_\_ NA \_\_\_\_\_  
REMARKS

12. Have approving officials forwarded monthly statement of account to the Finance Offices by the 10th work-day after the closing date on the account?

RESPONSE: YES \_\_\_\_\_ NO \_\_\_\_\_ NA \_\_\_\_\_  
REMARKS

13. Have the cardholders, approving officials and certifying officers attended standard Army training on IMPAC procedures before accounts are activated?

RESPONSE: YES \_\_\_\_\_ NO \_\_\_\_\_ NA \_\_\_\_\_  
REMARKS

14. When there are discrepancies with the Statement of Account, has a Statement of Questioned Items been submitted to RMBCS within 60 days?

RESPONSE: YES \_\_\_\_\_ NO \_\_\_\_\_ NA \_\_\_\_\_  
REMARKS

15. Has receipt of goods been verified prior to payment?



RESPONSE: YES \_\_\_\_\_ NO \_\_\_\_\_ NA \_\_\_\_\_  
REMARKS

APPENDIX A-2  
TAX RELIEF PROCEDURES IN GERMANY

To obtain tax relief for purchases within Germany an Abwicklungsschein must be filled out, stamped, signed, and given to the vendor. A copy of a completed form with block by block instructions is included in this Appendix. Questions on obtaining the forms, stamps, and completing the form are covered during the IMPAC training. Further questions should be addressed to APCs.

When using Abwicklungsschein, make sure your receipt reflects the Mehrwertsteuer relief. Attach the form to the file copy of the statement because you will need it later for German-Tax Audits. Send copy to Finance with reconciled IMPAC statement.

#### HOW TO USE THE ABWICKLUNGSSCHEIN/MEHRWERSTEUER

1. Name and address of supplier

2. Date and Order number (BPA, Contract # if applicable) If IMPAC purchase write "IMPAC"
3. Name and address of official procurement agency-this will be your RCO
4. Name and address of receiving agency
5. Date of Delivery
6. Exact description of goods or service
7. Measurements other than metric units (lea, a dozen, etc.)
8. Measurements in metric units
9. Price in D-Marks
10. Total amount in DM-Vendor will complete }
11. Date-same date as in # 5 } to be  
completed by the vendor }
12. Stamp and valid signature of supplier }

Page # 2

1. DM Amount
2. Deutsche Mark
3. Visa-IMPAC-Card
4. Cardholder's activity address
5. Date
6. Official stamp
7. Name, rank, and agency of certifying officer- Pre-signed by approving official as certifying officer. (Cardholder does not sign anywhere on the form.)